

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>WAVERLY</u> , IOWA DUE: December 1, 2016		16200900800000 WAVERLY CITY 200 1ST STREET NE BOX 616 WAVERLY, IA 50677 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	5,250,777		5,250,777	5,264,349																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	5,250,777		5,250,777	5,264,349																				
Delinquent property taxes	0		0																					
TIF revenues	1,813,607		1,813,607	1,882,586																				
Other city taxes	1,397,382	0	1,397,382	1,266,790																				
Licenses and permits	38,579	0	38,579	36,360																				
Use of money and property	94,870	112,333	207,203	175,241																				
Intergovernmental	3,625,529	0	3,625,529	5,414,978																				
Charges for fees and service	897,677	75,527,881	76,425,558	5,765,896																				
Special assessments	12,943	1,241	14,184	11,427																				
Miscellaneous	413,611	39,137	452,748	195,450																				
Other financing sources	5,828,016	0	5,828,016	5,876,364																				
Total revenues and other sources	19,372,991	75,680,592	95,053,583	25,889,441																				
Expenditures and Other Financing Uses																								
Public safety	2,337,912	0	2,337,912	2,433,618																				
Public works	1,438,003	0	1,438,003	1,671,396																				
Health and social services	23,152	0	23,152	14,750																				
Culture and recreation	3,069,166	0	3,069,166	2,396,803																				
Community and economic development	585,714	0	585,714	1,310,457																				
General government	826,855	0	826,855	906,944																				
Debt service	3,217,596	0	3,217,596	3,120,514																				
Capital projects	10,256,848	0	10,256,848	11,797,706																				
Total governmental activities expenditures	21,755,246	0	21,755,246	23,652,188																				
Business type activities	0	76,355,237	76,355,237	4,095,365																				
Total ALL expenditures	21,755,246	76,355,237	98,110,483	27,747,553																				
Other financing uses, including transfers out	5,348,134	479,882	5,828,016	5,876,364																				
Total ALL expenditures/And other financing uses	27,103,380	76,835,119	103,938,499	33,623,917																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-7,730,389	-1,154,527	-8,884,916	-7,734,476																				
Beginning fund balance July 1, 2015	14,559,776	31,541,366	46,101,142	19,120,467																				
Ending fund balance June 30, 2016	6,829,387	30,386,839	37,216,226	11,385,991																				
Note - These balances do not include \$ <u>301,871</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 14,239,900</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 4,275</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 14,512,900</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 390,709</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 7,195,100</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 33,874,567</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 14,239,900	Other long-term debt	\$ 4,275	Revenue debt	\$ 14,512,900	Short-term debt	\$ 390,709	TIF Revenue debt	\$ 7,195,100					General obligation debt limit	\$ 33,874,567
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 14,239,900	Other long-term debt	\$ 4,275																					
Revenue debt	\$ 14,512,900	Short-term debt	\$ 390,709																					
TIF Revenue debt	\$ 7,195,100																							
		General obligation debt limit	\$ 33,874,567																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk		Telephone →	Area Code	Number Extension																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WAVERLY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	3,086,320	1,155,439		1,009,018			5,250,777			5,250,777	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	3,086,320	1,155,439		1,009,018	0		5,250,777		T01	5,250,777	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	3,086,320	1,155,439		1,009,018	0	0	5,250,777			5,250,777	6			
7	TIF revenues			1,813,607				1,813,607		T01	1,813,607	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	131,032	49,160		37,683			217,875		T15	217,875	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	25,714	25,714	15,329				66,757		T15	66,757	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	175,269						175,269		T19	175,269	13			
14	Other local option taxes		937,481					937,481		T09	937,481	14			
15	TOTAL OTHER CITY TAXES	332,015	1,012,355	15,329	37,683	0	0	1,397,382	0		1,397,382	15			
16	Section B - LICENSES AND PERMITS	38,579						38,579		T29	38,579	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	15,596	2,922	2,267	685	7,580		29,050	19,509	U20	48,559	18			
19	Rents and royalties	55,760				10,060		65,820	92,824	U40	158,644	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	71,356	2,922	2,267	685	17,640	0	94,870	112,333		207,203	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					862,658		862,658		B89	862,658	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	862,658	0	862,658	0		862,658	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		1,220,222					1,220,222		C46	1,220,222	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	19,500						19,500		C89	19,500	49		
50	Iowa Department of Transportation	19,500						19,500		C89	19,500	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	Sales Tax Increment Revenue		220,755					220,755			220,755	55		
56	Babcock Woods					100,000		100,000			100,000	56		
57	2nd Ave SW					237,500		237,500			237,500	57		
58								0			0	58		
59								0			0	59		
60	Total state	39,000	1,440,977	0	0	337,500	0	1,817,477	0		1,817,477	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	13,000						13,000			13,000	63		
64	Library service							0		D89	0	64		
65	Township contributions	5,143						5,143		D89	5,143	65		
66	Fire/EMT service							0		D89	0	66		
67	Street Lighting	256,284						256,284		D89	256,284	67		
68	WU& other	365,209	19,060			286,698		670,967			670,967	68		
69								0			0	69		
70	Total local grants and reimbursements	639,636	19,060	0	0	286,698	0	945,394	0		945,394	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	678,636	1,460,037	0	0	1,486,856	0	3,625,529	0		3,625,529	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,238,053	A91	1,238,053	73		
74	Sewer							0	1,660,788	A80	1,660,788	74		
75	Electric							0	17,512,760	A92	17,512,760	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	1,299,217	A81	1,299,217	79		
80	Hospital							0	53,817,063	A36	53,817,063	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	62,370					5,830	68,200		A03	68,200	98				
99	Library charges	79,793						79,793		A89	79,793	99				
100	Park, recreation, and cultural charges	507,196						507,196		A61	507,196	100				
101	Animal control charges	1,400						1,400		A89	1,400	101				
102	Other charges - Specify	10,105						10,105			10,105	102				
103	Accounting	230,983						230,983			230,983	103				
104	TOTAL CHARGES FOR SERVICE	891,847	0	0	0	0	5,830	897,677	75,527,881		76,425,558	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					12,943		12,943	1,241	U01	14,184	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,558				69,493		81,051		U99	81,051	108				
109	Deposits and sales/fuel tax refunds	4,996	4,339					9,335	5,473	U99	14,808	109				
110	Sale of property and merchandise					86,770		86,770	1,673	U11	88,443	110				
111	Fines	47,513						47,513	6,690	U30	54,203	111				
112	Internal service charges	337						337		NR	337	112				
113	Other miscellaneous - Specify	8,213	8,468					16,681	25,301		41,982	113				
114	Library	16,520						16,520			16,520	114				
115	Capital Projects					155,404		155,404			155,404	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	89,137	12,807	0	0	311,667	0	413,611	39,137		452,748	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,187,890	3,643,560	1,831,203	1,047,386	1,829,106	5,830	13,544,975	75,680,592		89,225,567	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	2,283,804	90,000		1,006,467	720,430		4,100,701			4,100,701	127		
128	Internal TIF loans and transfers in	675,000	0		1,052,315			1,727,315			1,727,315	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	2,958,804	90,000	0	2,058,782	720,430	0	5,828,016	0		5,828,016	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,146,694	3,733,560	1,831,203	3,106,168	2,549,536	5,830	19,372,991	75,680,592		95,053,583	132		
133												133		
134	Beginning fund balance July 1, 2015	3,004,085	771,691	282,431	84,842	9,920,176	496,551	14,559,776	31,541,366		46,101,142	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	11,150,779	4,505,251	2,113,634	3,191,010	12,469,712	502,381	33,932,767	107,221,958		141,154,725	136		
137												137		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1
2	Police department/Crime prevention — Current operation	1,677,436	275,255					1,952,691		E62	1,952,691	2
3	Purchase of land and equipment	8,125						8,125		G62	8,125	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	129,159	21,932					151,091		E24	151,091	13
14	Purchase of land and equipment	14,500						14,500		G24	14,500	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	33,133						33,133		E32	33,133	16
17	Purchase of land and equipment	176,757						176,757		G32	176,757	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,615						1,615		E32	1,615	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,040,725	297,187		0	0	0	2,337,912			2,337,912	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	70,661	705,431					776,092		E44	776,092	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		139,389					139,389		F44	139,389	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	273,132						273,132		E44	273,132	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		42,693					42,693		E44	42,693	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		20,376					20,376		E81	20,376	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment	84,556						84,556		G01	84,556	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	101,765						101,765		E89	101,765	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	530,114	907,889		0	0	0	1,438,003			1,438,003	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	23,152						23,152		E79	23,152	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	23,152	0				0	23,152			23,152	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF WAVERLY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	850,535						850,535		E52	850,535	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,866						1,866		E61	1,866	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	505,272	22,776					528,048		E61	528,048	127
128	Purchase of land and equipment	30,963						30,963		G61	30,963	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	513,483						513,483		E61	513,483	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	117,781						117,781		E03	117,781	133
134	Purchase of land and equipment	19,944						19,944		G03	19,944	134
135	Community center, zoo, marina, and auditorium	121,801						121,801		E61	121,801	135
136	Other culture and recreation	862,261						862,261		E61	862,261	136
137	Purchase of land and equipment		22,484					22,484		G61	22,484	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,023,906	45,260		0	0	0	3,069,166			3,069,166	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	13,462						13,462		E89	13,462	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	202,422						202,422		E89	202,422	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	146,159						146,159		E29	146,159	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	52,490	34,575					87,065		E89	87,065	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			136,606				136,606		E89	136,606	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	414,533	34,575	136,606	0	0	0	585,714			585,714	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	280,562						280,562		E29	280,562	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	383,436						383,436		E23	383,436	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	72,775						72,775		E25	72,775	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	90,082						90,082		E89	90,082	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	826,855	0	0	0	0	0	826,855			826,855	176
177	Section G — DEBT SERVICE				3,217,596			3,217,596			3,217,596	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,217,596	0	0	3,217,596			3,217,596	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						8,703,529		8,703,529			8,703,529	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	8,703,529	0			8,703,529	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	4th St NW, Airport, Cedar River Parkway					1,553,319		1,553,319			1,553,319	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,553,319	0	1,553,319			1,553,319	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	10,256,848	0	10,256,848			10,256,848	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,859,285	1,284,911	136,606	3,217,596	10,256,848	0	21,755,246			21,755,246	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAVERLY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								749,914	E91	749,914	198				
199	Purchase of land and equipment							58,226	G91		58,226	199				
200	Construction							912,348	F91		912,348	200				
201	Sewer and sewage disposal — Current operation							1,330,108	E80		1,330,108	201				
202	Purchase of land and equipment							31,455	G80		31,455	202				
203	Construction							969,762	F80		969,762	203				
204	Electric — Current operation							18,362,101	E92		18,362,101	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation							990,241	E81		990,241	216				
217	Purchase of land and equipment							162,750	G81		162,750	217				
218	Construction								F81		0	218				
219	Hospital — Current operation							52,225,037	E36		52,225,037	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAVERLY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								563,295		563,295	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								76,355,237		76,355,237	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,859,285	1,284,911	136,606	3,217,596	10,256,848	0	21,755,246	76,355,237		98,110,483	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,510,687	2,027,546			82,586		3,620,819	479,882		4,100,701	255
256	Internal TIF loans/repayments and transfers out			1,727,315				1,727,315			1,727,315	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,510,687	2,027,546	1,727,315	0	82,586	0	5,348,134	479,882		5,828,016	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,369,972	3,312,457	1,863,921	3,217,596	10,339,434	0	27,103,380	76,835,119		103,938,499	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						502,381	502,381			502,381	263
264	Restricted	415,369	854,275					1,269,644			1,269,644	264
265	Committed							0			0	265
266	Assigned			249,713	-26,586	2,130,278		2,353,405			2,353,405	266
267	Unassigned	2,365,438	338,519					2,703,957			2,703,957	267
268	Total Governmental	2,780,807	1,192,794	249,713	-26,586	2,130,278	502,381	6,829,387			6,829,387	268
269	Proprietary								30,386,839		30,386,839	269
270	Total ending fund balance June 30, 2016	2,780,807	1,192,794	249,713	-26,586	2,130,278	502,381	6,829,387	30,386,839		37,216,226	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	11,150,779	4,505,251	2,113,634	3,191,010	12,469,712	502,381	33,932,767	107,221,958		141,154,725	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WAVERLY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		31,658,026	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 2,866,035	29U \$	39U \$ 370,000	49U \$ 941,035	49U \$	49U \$ 1,555,000	49U \$	I91 \$ 52,010	
2. Sewer utility	19U 3,223,965	29U	39U 325,000	49U 1,063,965	49U	49U 1,835,000	49U	I89 78,549	
3. Electric utility	19U 6,834,500	29U 5,340,793	39U 1,052,393	49U	49U	49U 11,122,900		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 8,035,625	29U	39U 840,525	49U	49U 7,195,100	49U	49U 1,900	I89 192,709	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. General	19U 13,629,375	29U	39U 1,394,475	49U 12,234,900	49U	49U	49U 2,375	I89 342,954	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	34,589,500	5,340,793	3,982,393	14,239,900	7,195,100	14,512,900	4,275	666,222	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	191,282				
Outstanding as of JUNE 30, 2016				64V \$	390,709				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	677,491,345		x .05 = \$		33,874,567
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$				37,518,097	37,518,097	
	REMARKS								
V98									